

**Proceedings of the 3<sup>rd</sup> Meeting of the Governing Body of Odisha  
Society for Social Audit, Accountability &  
Transparency (OSSAAT), P.R. & D.W. Department**

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**Date** : 20.02.2024  
**Time** : 11.00 AM  
**Venue** : 2<sup>nd</sup> Floor Conference Hall, Lok Seva Bhawan.

The 3<sup>rd</sup> Governing Body meeting of OSSAAT was held on 20.02.2024 at 11.00 AM in the 2<sup>nd</sup> floor Conference Hall of Loka Seva Bhawan under the Chairmanship of Chief Secretary, Odisha.

The Governing Body members present in the meeting is placed at Annexure- 'A'

At the outset Principal Secretary, PR & DW Department welcomed Chief Secretary and Chairperson of the Governing Body of Odisha Society for Social Audit, Accountability & Transparency (OSSAAT) and all the members present. He emphasized on the role of Social Audit in ensuring Transparency & Accountability in the implementation of different schemes.

The Principal Secretary appraised the Governing Body about the mandates of Social Audit and extension of the scope and purview of Social Audit to other schemes in addition to MGNREGS.

Director, OSSAAT presented the performance of the Society during the last three years and major achievements relating to Financial Misappropriation Recovery, Technical Collaborations with NIRD & PR, and Development of Web portal and Publication of Newsletter of OSSAAT.

The decisions of the last Governing Body held on 29.01.2021 was ratified.

**Financial and Physical Progress of OSSAAT:**

With kind permission of the Chief Secretary & Chairperson of the Governing Body, the Director, OSSAAT presented the Financial & Physical progress of the Society by Power Point Presentation.

Thereafter, agenda wise presentation and detail discussion was held in the Governing Body meeting.

### **Laying of the Annual Activity Report FY 2022-23:**

The Annual Activity Report for the FY 2022-23 of OSSAAT was laid before the Governing Body for kind appraisal.

### **Approval of the Annual Audit Report for the FY 2020-21, FY 2021-22 & FY 2022-23**

The accounts of the Society for the FY 2020-21, FY 2021-22 & FY 2022-23 audited by M/S. P.K. Sahoo & Co, Chartered Accountants, Nayapalli, Bhubaneswar was approved by Governing Body.

### **Approval of the Social Audit Calendar for the FY 2021-22, FY 2022-23 & FY 2023-24**

The Annual Social Audit calendar of MGNREGS and other schemes for the FY 2021-22, FY 2022-23 & FY 2023-24 were approved by the Governing Body post facto.

### **Approval of the Annual Budget of OSSAAT for the FY 2021-22, FY 2022-23 & FY 2023-24**

The budget of the Society for the FY 2021-22, FY 2022-23, FY 2023-24 and FY 2024-25 as given below was approved by the Governing Body.

<b>Financial year</b>	<b>Approved Budget</b>
2021-22	Rs.1579.46 lakhs
2022-23	Rs.1614.92 lakhs
2023-24	Rs.1912.95 lakhs
2024-25	Rs.1500.00 lakhs

### **Conducting of Test Audits and Special Audits**

The proposal of 6<sup>th</sup> Executive Committee for conduct of Test Audit in 30 selected GPs considering the MGNREGS potential and expenditure incurred was approved by the Governing Body after finalization of strategy document in collaboration with NIRD & PR, Hyderabad.

### **Provision of Administrative Contingencies and Modalities for utilization**

The recommendation of the 6<sup>th</sup> and 9<sup>th</sup> Executive Committee of OSSAAT on the provision of 3% Administrative Contingencies and its modalities for utilization in respect of funds received from other departments was approved by the Governing Body to be utilized for the purpose of purchase of Computers and accessories for the Blocks

and other incidental expenses which are not admissible in the Social Audit fund of MGNREGS.

#### **Enhancement of Incidental Expenses for Blocks, Districts and State**

The proposal for enhancement of Annual Incidental Expenses of State, District & Blocks at the rate of Rs. 8.00 lakhs, Rs. 10,000/- and Rs. 10,000/- respectively was approved by the Governing Body.

#### **Creation of the post of Social Audit Assistant-cum-DEO in each District**

The decision of the 6<sup>th</sup> & 7<sup>th</sup> Executive Committee on creation of 30 new posts as Social Audit Assistant-cum-Data Entry Operators at District Level and Manager-HR-1, MIS Officer-1 and Documentation Officer-1 at State Office was approved by Governing Body post facto on outsourcing basis. Their annual renewal shall be on the basis of their work performance.

#### **Opening of Single Nodal Account (SNA) under the centrally sponsored scheme (CSS-MGNREGS)**

The decision of the 8<sup>th</sup> Executive Committee on conversion of Savings Bank Account bearing No-09280110051511 with UCO Bank, CRP HQ branch, Bhubaneswar to Single Nodal account (SNA) and integration with PFMS is approved by the Governing Body post facto.

#### **Release of Advance Funds by other Departments for conduct of Social Audit**

It was decided to conduct Social Audit of other schemes on receipt of at least 50% advance funds of the total budget estimate submitted to concerned departments.

#### **New Web Portal of OSSAAT and Quarterly News Letter**

The recommendation of 7<sup>th</sup> Executive Committee of OSSAAT for development of new Web portal and publication of Quarterly Newsletter was approved by the Governing Body post facto. It was also decided that the expenditure on this account shall be met out of MGNREGS fund.

#### **Enhancement of Honorarium and TA of Block Social Auditors and Village Resource Persons:**

The decision of 7<sup>th</sup> Executive Committee meeting of OSSAAT for enhancement of Honorarium and Travel Allowances of Block Social Auditors and Village Resource Persons of the Society per working day basis at the rate of Rs. 500/- & Rs. 300 as Honorarium and Rs. 150/- & Rs. 100/- as TA respectively was approved by the Governing Body post facto.

**Enhancement of remuneration of Social Audit Experts (SAEs)&District Social Auditors (DSAs)**

The decision of 9<sup>th</sup> Executive Committee meeting of OSSAAT for enhancement of remuneration of the Social Audit Experts and District Social Auditors (06+32=38Nos) was recommended by the Governing Body for concurrence of Finance Department.

**Modification of TA Rules of OSSAAT**

The recommendation of 7<sup>th</sup> Executive Committee meeting on modification for TA Rule of OSSAAT in the Finance Management and Accounts Manual on mode of travels of Block Social Auditors was approved to be modified as “By 2<sup>nd</sup> Class Sleeper Train/Deluxe Bus” inside the State.

**Social Audit Findings and Action Taken Report:**

A detail discussion was made on Social Audit Findings and action to be taken for improving the scheme performance by implementing departments. Accordingly following decisions are taken by the Governing Body.

- Chief Secretary emphasized to explore the use of Data Analytics Method to analyse Social Audit Findings of Govt. Departments to detect extremely poor performing Gram Panchayats/ Blocks in implementation the programme and schemes where continuous Deviations and Process Violations detected by the Social Audit Unit.
- Principal Secretary, Agriculture and Farmers Empowerment Department suggested to show case the good practices of the scheme implementation along with the general findings of Social Audit.
- It was decided that programme implementing departments should communicate to the Social Audit Unit of PR & DW Department on Action Taken on the issues identified during Social Audit.

The meeting ended with Vote of Thanks to the Chair and all the participants.

  
**Chief Secretary and Chairperson  
of the Governing Body**

Members present

1	Sri Sushil Kumar Lohani, IAS	<b>Principal Secretary &amp; Member Secretary, Governing Body, OSSAAT, P.R &amp; DW Department</b>
2	Sri Vishal Kumar Dev, IAS	<b>Principal Secretary,</b> Finance Department
3	Dr. Arabinda Kumar Padhee, IAS	<b>Principal Secretary,</b> Agriculture & Farmers Empowerment Department.
4	Raj Kumar, IAAS	<b>Principal Accountant General,</b> O/o- Principal Accountant General, Audit-I, Odisha,
5	Smt. Roopa Roshan Sahoo, IAS	<b>Commissioner-cum-Secretary,</b> ST & SC Development Department.
6	Sri Jyoti Prakash Das, IAS	<b>Director, Special Projects</b> P.R & DW Department
7	Manisha Banerjee, IAS	<b>Director,</b> W & CD Department
8	Sri Sudarshan Parida, OAS	<b>Special Secretary,</b> Rural Development Department
8	Sri Nityananda Barik, OAS	<b>Additional Secretary,</b> W & CD Department
9	Sri Deepak Routrai, OAS	<b>Additional Secretary,</b> SS & EPD Department
10	Smt. Kalyani Malli, OFS	<b>FA-cum-Additional Secretary,</b> Forest Environment & Climate Change Department
11	Sri Lingaraj Otta, IFS	<b>OSD-cum-Special Secretary,</b> Forest Environment & Climate Change Department
12	Sri Nihar Ranjan Swain, OFS (Retd.)	<b>Director, OSSAAT &amp; Member Convener</b> P.R & DW Department
13	Madhusmita Samal, IAS	<b>Director (I/C),</b> Nabakrushana Choudhury Centre for Development Studies.
14	Mrs. Dharitri Rout	<b>Secretary, WOSCA.</b>